## **EXHIBIT 40**

MILWAUKEE SOLVAY COKE COMPANY RECEIVED BY E. G. B.

311 EAST GREENFIELD AVENUE

NOTE MILWAUKEE I, WISCONSIN

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LOUIS G. KREUZ PRESIDENT

E. G. W.



January 6, 1953

REFERRED 10.....

TELEPHONES:

GENERAL OFFICE: MITCHELL 5-4700 SALES OFFICE: MARQUETTE 8-5200 740 NORTH MILWAUKEE STREET

Mr. E. Gordon Black, Vice President-Treasurer Milwaukee Gas Light Company 626 East Wisconsin Avenue Milwaukee 1, Wisconsin

Dear Mr. Black:

As requested in your letter of January 2, 1953, Exhibits 83, 84, 85, 87, and 93 have been reviewed by Messrs. Burdick, Haeffner, and myself, and we report data pertaining to Milwaukee Solvay Coke Company are correct based on our records.

We are submitting additional information concerning Exhibits 83 and 87, as follows:

## Exhibit 83

Paragraph 2: It should be emphasized that the LPG Plant was built solely for the benefit of the Milwaukee Gas Light Company to meet customer demands. If it had not been for close relationship between Companies, the installation would not have been made.

Paragraph 4: Similarly, the Producer Plant was installed for the benefit of the Gas Company. Had it not been for the close relationship between Companies, this capital investment would not have been made.

## Exhibit 87

The duration of the steel strike was from June 2 to July 25,1952. The gross revenues for June and July do not reflect increase in coke inventory (approximately 30,000 tons) during the period of the steel strike. This information may be irrelevant insofar as the Commission is concerned.

Yours very truly,

President

LGK